

FORM

DP-110-RETPYT

09R

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

2008 - RAILROAD TAX - PAYMENT FORM

Due December 30, 2008

FOR DRA USE ONLY

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

1 Annual Railroad Tax (from Line 5 of Tax Bill)

2 Payments:

(a) Payments from estimated taxes

(b) Credit carryover from prior year or other payments

Enter the sum of Lines 2(a) through 2(b)

3 Balance of Tax Due (Line 1 minus Line 2)**4 Additions to Tax:**

(a) Interest

(b) Failure to Pay

(c) Failure to File

(d) Underpayment of Estimated Tax

Enter the sum of Lines 4(a) through 4(d)

5 Net Balance Due (Line 3 plus Line 4)Make checks payable to: **State of New Hampshire**
(If less than \$1.00 do not pay.)**6 Overpayment** (Line 2 minus Line 1 plus Line 4, if applicable)**7 Amount of Line 6 to be applied to:**

(a) 2009 tax liability

(b) Refund

1

2(a)

2(b)

2

3

4(a)

4(b)

4(c)

4(d)

4

PAY THIS AMOUNT →

5

6

DO NOT PAY →

7(a)

7(b)

Signature required below only if requesting a refund

FOR DRA USE ONLY

SIGNATURE (IN INK) OF TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

TAXPAYER TELEPHONE NUMBER

NH DRA
MAIL DOCUMENT PROCESSING DIVISION
TO: PO BOX 637
 CONCORD NH 03302-0637

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
RAILROAD TAX RETURN PAYMENT
 INSTRUCTIONS

DP-110-RETPYT

Instructions

WHO MUST FILE

Every railroad, railway, express and every parlor, sleeping or dining car corporation or company must file a Form DP-110-RETPYT, Railroad Tax Return Payment form if there is a balance due or claim for overpayment. In addition, every other corporation or company not a railroad company, owning any cars operated for profit on any railroad, must file a Private Car Return Payment form DP-111-RETPYT.

WHEN TO FILE

The DP-110-RETPYT is due on or before 15 days from the date of Notice of Value and Tax Bill.

WHERE TO FILE

Mail the DP-110-RETPYT to: NH Department of Revenue Administration, Document Processing Division, PO Box 637, Concord NH 03302-0637.

FORMS MAY NOT BE FILED BY FAX**ESTIMATED TAX DUE**

Every corporation or company required to file a DP-110-RETPYT must file a declaration of its estimated railroad tax for the subsequent taxable period. One quarter of the railroad estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or holiday, the estimate tax payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

ROUNDING OFF

Money items on all Railroad Tax forms may be rounded off to the nearest whole dollar.

APPEALS

Hearings: A taxpayer may petition the Department for redetermination or reconsideration within 60 days after the Notice of Assessment by written application to the Department. A taxpayer may appeal the Department's redetermination or reconsideration within 30 days of the final order by written application to the Board of Tax and Land Appeals (BTLA). The BTLA shall determine the correctness of the Department's action de novo. Visit the BTLA on the web at www.nh.gov/btla. **Appeal:** The state or any corporation or company against whom a tax is assessed, if aggrieved by the decision of the BTLA may appeal to the supreme court pursuant to RSA 541, as amended.

CONFIDENTIAL INFORMATION

Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.

NEED HELP OR FORMS?

Call the New Hampshire Department of Revenue at (603)271-2191, Monday through Friday 8:00 am - 4:30 pm. For forms please visit our web site at www.nh.gov/revenue. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE 1

This is the amount of the annual tax from Line 5 of the notice of value and notice of tax bill issued by NH DRA.

LINE 2(a)

Enter estimated payments to be applied to this year.

LINE 2(b)

Enter any other credits from prior years or other payments.

LINE 2

Enter the total of Lines 2(a) and Line 2(b).

LINE 3

Enter the remainder of Line 1, minus Line 2 to calculate the subtotal of tax due.

LINE 4(a)

INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below.
 Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

$\text{Tax Due} \times \text{Number of days} \times \text{Daily decimal rate equivalent} = \text{Interest Due}$
 Enter on Line 6(a)

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2009 - 12/31/2009	7%	.000192
1/1/2008 - 12/31/2008	10%	.000273
1/1/2007 - 12/31/2007	10%	.000274
1/1/2006 - 12/31/2006	8%	.000219
1/1/2005 - 12/31/2005	6%	.000164
1/1/2004 - 12/31/2004	7%	.000191

(contact the Department for applicable rates for any other years)

LINE 4(b)

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 4(c)

FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due (on Line 1) or \$10, whichever is greater, for each month or part thereof, that the return remains unfiled. The total amount of this penalty shall not exceed 25% of the balance of tax due (of Line 1) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.

LINE 4(d)

UNDERPAYMENT OF ESTIMATED TAX: If Line 1 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site at www.nh.gov/revenue or by calling (603)271-2192.

LINE 4

Enter the sum of Lines 4(a) through 4(d) to calculate the total additions to tax.

LINE 5

If the total tax (Line 1) plus interest and penalties (Line 4) is greater than the payments (Line 2) then enter the balance due. If less than \$1.00, do not pay, but still file the return. Make check or money order payable to: **STATE OF NEW HAMPSHIRE**. Payment must accompany the return. To insure the check is credited to the proper account, please put the federal employer identification number on the check.

LINE 6

If your total tax (Line 1) plus interest and penalties (Line 4) is less than your payments (Line 2) then you have overpaid. Enter the amount on Line 6.

LINE 7(a) and 7(b)

The taxpayer has the option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next year return. Enter the desired credit on Line 7(a). The remainder, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, then the entire overpayment will be refunded.

SIGNATURES

The return must be signed in ink and dated by the taxpayer if filing a claim for refund.

1 WHO MUST PAY ESTIMATED TAX

Every corporation or company required to file a Railroad Tax return must also make an Estimated Railroad Tax payment for its subsequent taxable period, unless the annual estimated tax is less than \$200. However, quarterly payments are required to be made whenever your annual estimated tax for the subsequent taxable period equals or exceeds \$200, a declaration must be made. (See paragraph 6 for exceptions).

2 WHERE TO FILE

Mail your estimated tax payments to:

NH Department of Revenue Administration
Document Processing Division
PO Box 637
Concord NH 03302-0637

3 WHEN TO MAKE ESTIMATED TAX PAYMENTS

1st Quarterly payment due April 15, 2009
2nd Quarterly payment due June 15, 2009
3rd Quarterly payment due September 15, 2009
4th Quarterly payment due December 15, 2009

4 PAYMENT OF ESTIMATED TAX

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates stated in paragraph 3. Make checks payable to State of New Hampshire.

5 UNDERPAYMENT PENALTIES

A penalty at the underpayment rate as determined from time to time pursuant to RSA 21-J:28,II, on the amount of the underpayment for the period of the underpayment. This penalty will not be imposed if any of the statutory exceptions apply. See Form DP-2210/2220.

6 EXCEPTIONS TO THE UNDERPAYMENT PENALTY

The penalty shall not apply if you meet one of the exceptions provided in RSA 21-J:32. Please use form DP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, visit our web site at www.nh.gov/revenue or call our forms line at (603) 271-2192.

7 NEED HELP?

Questions related to payments or additions to tax should be referred to the Document Processing Division at (603) 271-2191.

Questions not covered herein should be referred to Property Appraisal Division, PO Box 487, Concord, NH 03302-0487. Telephone number (603) 271-2191. Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

8 APPEAL RIGHTS

RSA 82:16-a Corporations or companies aggrieved by the determination by the commissioner relative to the tax assessed under this chapter may appeal such determination according to the procedures and subject to the time limits provided for other taxes administered by the department under RSA 21-J.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED RAILROAD TAX - 2009**2009 TAXPAYER'S WORKSHEET—KEEP FOR YOUR RECORDS**

- 1 All Railroad Tax paid in 2008..... 1 _____
- 2 2008 OVERPAYMENT applied to 2009 taxes..... 2 _____
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 3 BALANCE OF ESTIMATED RAILROAD TAX (Line 1 minus Line 2) 3 _____

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 3 of worksheet)	2008 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.....	\$	\$	\$	April 15, 2009
2.....	\$	\$	\$	June 15, 2009
3.....	\$	\$	\$	Sept. 15, 2009
4.....	\$	\$	\$	Dec. 15, 2009

IMPORTANT:

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED RAILROAD TAX - 2009

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO:NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.

FORM

DP-110-ES

092

**Payment Form 2
Due June 15, 2009**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED RAILROAD TAX - 2009

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-110-ES
Rev. 10/2008

(Cut along this line)

FORM

DP-110-ES

092

**Payment Form 3
Due Sept 15, 2009**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED RAILROAD TAX - 2009

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-110-ES
Rev. 10/2008

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FORM

DP-110-ES

092

**Payment Form 4
Due Dec 15, 2009**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED RAILROAD TAX - 2009

FOR DRA USE ONLY

TYPE OR PRINT

NAME OF TAXPAYER

FEDERAL EMPLOYER IDENTIFICATION NUMBER

FOR DRA USE ONLY

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

MAIL
TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637**Amount Of This Payment \$**Make check or money order payable to: **STATE OF NEW HAMPSHIRE.**
Enclose, but do not staple or tape, your payment to this estimate.
Do not file a \$0 estimate.DP-110-ES
Rev. 10/2008